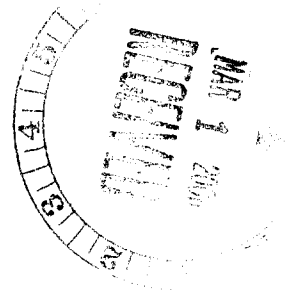


RECORDATION NO. 25588-C FILED

MAR 01 '06

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SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588

VIA UPS 2nd DAY AIR

February 27, 2006

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated December 1, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 25588.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Tealinc, LTD.
1606 Rosebud Creek Road
Forsyth, MT 59327

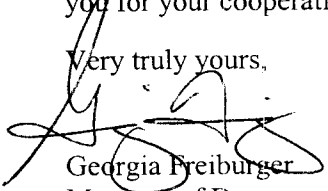
A description of the railroad equipment covered by the enclosed document is eight (8) 2494 cu. ft. gondola railcars, with NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,


Georgia Freiburger
Manager of Documentation

Enclosures
(TEAL007)

ASSGN. NO.: TEAL007

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 1st day of December, 2005, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Tealinc, Ltd., ("Lessee"), a Montana corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 28, 2004, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 6 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of August 5, 2005, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By:

Richard F. Seymour

Name:

RICHARD F. SEYMOUR

Vice President Sales & Marketing

Title:

By:

Susan Grokulskey

Name:

SUSAN GROKULSKY

Title:

MGR. OF DOCUMENTATION

Executed on this

1st

day of

December, 2005.

[CORPORATE SEAL]

RECORDATION NO. 25588-C FILED

MAR 01 '06

2-48 PM

SURFACE TRANSPORTATION BOARD

STATE OF

ILLINOIS

COUNTY OF

COOK

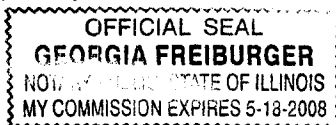
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 1st day of December, 2005.

My Commission Expires:

5-2008

(Notary Public)



LESSEE:

TEALINC, LTD.

ATTEST:

By:

Name:

Title:

By:

Name:

Title:

Executed on this

day of

, 2005.

[CORPORATE SEAL]

STATE OF

COUNTY OF

I, Virginia Hanes, a Notary Public of the County and State aforesaid, certify that DARELL J. LUTHER personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 10 day of Oct, 2005.

Notary Public

Commission Expires:

(Notary Public)

I.	NUMBER OF CARS:	Eight (8)	
II.	DESCRIPTION OF CARS:	52' 6" mill gondola railcars with 5' sides, 2494 cu. ft. loading to 263,000 GWR, 1971-1972 built	
III.	CAR NUMBERS:	NDYX 316018	NDYX 316060
		NDYX 316036	NDYX 316083
		NDYX 316037	NDYX 316085
		NDYX 316056	NDYX 316098